

# HOUSE JOURNAL

## OF THE

# IDAHO LEGISLATURE

SECOND REGULAR SESSION  
SIXTY-FIRST LEGISLATURE

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**EIGHTH LEGISLATIVE DAY**  
**MONDAY, JANUARY 16, 2012**

House of Representatives

The House convened at 11 a.m., the Speaker in the Chair.

Roll call showed 69 members present.  
Absent and excused – Cronin. Total – 1.  
Total – 70.

Prayer was offered by Chaplain Tom Dougherty.

The Pledge of Allegiance was led by Cristian Magallon, Page.

### Approval of Journal

January 16, 2012

Mr. Speaker:

We, your COMMITTEE ON JUDICIARY, RULES, AND ADMINISTRATION, report that we have read and approved the House Journal of the Fifth Legislative Day and recommend that same be adopted as corrected.

WILLS, Chairman

Mr. Wills moved that the report be adopted. Seconded by Mr. Burgoyne. Report adopted.

There being no objection, the House advanced to the Fifth Order of Business.

### Report of Standing Committees

January 16, 2012

Mr. Speaker:

We, your COMMITTEE ON JUDICIARY, RULES, AND ADMINISTRATION, report that we have transmitted enrolled [HCR 29](#) to the Secretary of State at 8:56 a.m., as of this date, January 13, 2012.

WILLS, Chairman

There being no objection, the House advanced to the Eighth Order of Business.

### Introduction, First Reading, and Reference of Bills and Joint Resolutions

#### HOUSE BILL NO. 363 BY REVENUE AND TAXATION COMMITTEE AN ACT

RELATING TO INCOME TAXES; AMENDING SECTION 63-3022, IDAHO CODE, TO PROVIDE TREATMENT FOR CERTAIN PASSIVE LOSSES INCURRED WHEN A TAXPAYER DID NOT CONDUCT BUSINESS IN IDAHO; DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.

#### HOUSE BILL NO. 364 BY REVENUE AND TAXATION COMMITTEE AN ACT

RELATING TO INCOME TAX; AMENDING SECTION 63-3022A, IDAHO CODE, TO CLARIFY THE DEDUCTION FOR RETIREMENT BENEFITS PAID TO CERTAIN RETIRED POLICE OFFICERS AND REVISING THE DEFINITION OF "DISABLED"; DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.

#### HOUSE BILL NO. 365 BY REVENUE AND TAXATION COMMITTEE AN ACT

RELATING TO INCOME TAXES; AMENDING SECTION 63-3022, IDAHO CODE, TO CLARIFY THE DEDUCTION FOR NET OPERATING LOSSES; AMENDING SECTION 63-3022O, IDAHO CODE, TO CLARIFY THE ADJUSTED BASIS OF DEPRECIABLE PROPERTY, DEPRECIATION AND GAINS AND LOSSES RELATING TO PROPERTY OTHERWISE SUBJECT TO SUBSECTION (k) OF SECTION 168 OF THE INTERNAL REVENUE CODE; AMENDING SECTION 63-3029I, IDAHO CODE, TO PROVIDE A CORRECT CITATION; AMENDING SECTION 63-3067, IDAHO CODE, TO REMOVE OBSOLETE AND SURPLUS LANGUAGE; DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.

#### HOUSE BILL NO. 366 BY REVENUE AND TAXATION COMMITTEE AN ACT

RELATING TO TAXES; AMENDING CHAPTER 30, TITLE 63, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 63-3077F, IDAHO CODE, TO PROVIDE THAT THE STATE TAX COMMISSION MAY ENTER INTO AGREEMENTS WITH OTHER STATES FOR THE MUTUAL OFFSET OF ANY REFUNDS OR OTHER AMOUNTS DUE AND PAYABLE BY EITHER PARTY AGAINST SUCH TAX LIABILITIES OWED TO THE OTHER PARTY TO THE AGREEMENT SUBJECT TO CERTAIN CONDITIONS AND LIMITATIONS.

[H 363](#), [H 364](#), [H 365](#), and [H 366](#) were introduced, read the first time by title, and referred to the Judiciary, Rules, and Administration Committee for printing.

There being no objection, the House advanced to the Tenth Order of Business.

### Second Reading of Bills and Joint Resolutions

[H 355](#), by Revenue and Taxation Committee, was read the second time by title and filed for third reading.

There being no objection, the House advanced to the Sixteenth Order of Business.

### Adjournment

Mr. Moyle moved that the House adjourn until 11 a.m., Tuesday, January 17, 2012. Seconded by Mr. Rusche. Motion carried.

Whereupon the Speaker declared the House adjourned at 11:12 a.m.

LAWRENCE DENNEY, Speaker

ATTEST:

BONNIE ALEXANDER, Chief Clerk